

| USEITI Reporting: MSG Decision Matrix | | | | | |
|---------------------------------------|---|--|--|--|---|
| | Unilateral Disclosure Report (UDR) - December 2014 | Unilateral Disclosure Report (UDR) - December 2015 | Reconciled Report - December 2015 | EITI Report Contextual Narrative - December 2015 | Reconciled Report - December 2016 |
| Includes Federal Data From: | ONRR | All DOI Bureaus | Government Entities (All DOI Bureaus & IRS) & Companies | Government Entities (All DOI Bureaus, IRS, EIA, other) Companies, States, & Other Credible Sources | Government Entities (All DOI Bureaus & IRS) & Companies |
| Includes Indian Revenue Data? | No | No | No (Option for Tribes to Opt-In) | High Level Summary & Publically Available Data from Credible Sources | No |
| Includes State Revenue Data? | No | No | No (Option for States to Opt-In) | High Level Summary & Publically Available Data from Credible Sources | No |
| Includes County Revenue Data? | No | No | No | Pilot with 6 counties | No |
| Includes Tax Revenue Data? | No | No | Yes, Companies that voluntarily submit will be identified, those companies that choose not to submit will also be identified. Companies can also agree to reconciliation. This recommendation that is pending MSG approval | High Level Summary & Publically Available Data from Credible Sources | TBD, by MSG after initial report |
| Level of Disaggregation | By Company, Revenue Type, and Commodity | By Company, Revenue Type, and Commodity | By Government Entity, Company, and Revenue Type | N/A | TBD by MSG |
| Project Level Reporting | N/A | "Project Level" not defined, but reporting at the Company Level acceptable | "Project level" not defined. The EITI Standard requires that data is presented by individual company, government entity and revenue stream. | N/A | "Project Level" definition TBD by the MSG |
| Companies Included | Companies that reported at least \$100,000 in revenue to ONRR | Companies that reported at least \$100,000 in revenue to ONRR | Companies that reported over \$50 million in revenues to ONRR (80% of total revenues) | N/A | Companies that reported over \$20 million in revenues to ONRR (90% of total revenues) |
| Commodities Included | Oil, Gas (including NGLs), Coal, Geothermal, Offshore Renewables, and Other (as reported to ONRR) | Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR) | Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR) | Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR) | Oil, Gas (including NGLs), Coal, Geothermal, Onshore & Offshore Renewables, Other Leasable Minerals, Non-Fuel (Hardrock) Minerals, and Other (as reported to ONRR) -Additional discussion around timber revenues |
| Accounting Period | Calendar Year 2013 | Calendar Year 2013 | Calendar Year 2013 | N/A | Calendar Year 2014 |
| Revenue Streams Paid to: ONRR | Royalties, Rents, Bonuses, Other (as defined by ONRR) | Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees | Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees | Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees | Royalties, Rents, Bonuses, Other (as defined by ONRR), Civil Penalties, and Offshore Inspection Fees |
| Revenue Streams Paid to: BLM | None | Bonuses and First Year Rentals, All Permit Fees, Renewable Collections, and Cost Recovery Fees | Bonuses and First Year Rentals, All Permit Fees, and Renewable Collections | Bonuse and First Year Rentals, All Permit Fees, Rights-of-Way, Renewable Collections, Helium, and Cost Recovery Fees | Bonuses and First Year Rentals, All Permit Fees, and Renewable Collections |
| Revenue Streams Paid to: BOEM | None | Cost Recovery Fees | None | Cost Recovery Fees | None |
| Revenue Streams Paid to: BSEE | None | Cost Recovery Fees | None | Cost Recovery Fees | None |
| Revenue Streams: OSM | None | AML Fees including Audits and Civil Penalties (including Late Charges) | AML Fees including Audits and Civil Penalties (including Late Charges) | AML Fees including Audits and Civil Penalties (including Late Charges) | AML Fees including Audits and Civil Penalties (including Late Charges) |
| Revenue Stream Paid to: IRS | None | None | If Requested by Companies | High Level Summary & Publically Available Data | If Requested by Companies |

| Revision Tracking | | |
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| Description | Date Edited | Name |
| Removed BOEM & BSEE from matrix & placed their revenues under ONRR | 1/26/2015 | Chris Mentasti |
| Highlighted Rights of way, Cost Recovery, and Helium for decision on UDR inclusion | 1/26/2015 | Chris Mentasti |
| Removed Helium sales from BLM | 1/26/2015 | Chris Mentasti |
| Add Bonus and first year rentals to BLM | 1/26/2015 | Chris Mentasti |
| Moved cost recovery fees from ONRR to BOEM and BSEE (Correcting Error) | 1/28/2015 | Chris Mentasti |
| Removed ROW from BLM Unilateral Disclosure; Combined Bonus and First Year Rental | 2/2/2015 | Debbie Tschudy |
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